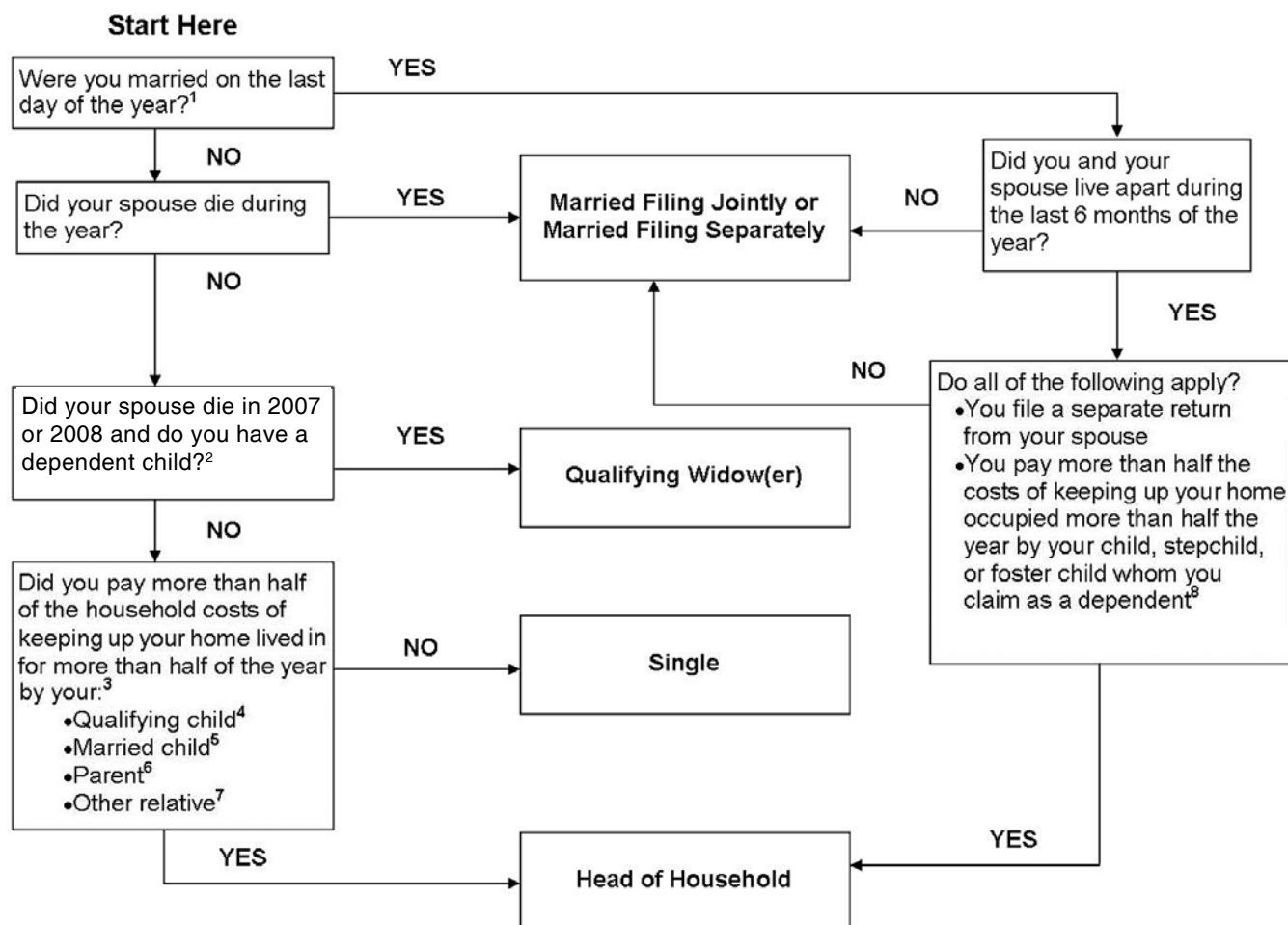


# Determination of Filing Status – Decision Tree



## Footnotes:

1. Your filing status is single if, on the last day of the year you were legally separated from your spouse under a divorce or separate maintenance decree and do not qualify for another filing status.
2. If you paid over half of the household costs for your child, you can file as Qualifying Widow(er) for 2 years after the death of your spouse. Your child or stepchild (foster child is not included) must be your dependent and that child must have lived with you all year. You must have been entitled to file Married Filing Jointly (even if you didn't) in the year of spouse's death. If you meet the qualifications for Qualifying Widow(er) and for Head of Household you must use Qualifying Widow(er) because Qualifying Widow(er) is more beneficial.
3. See Publication 17, *Filing Status*, for rules applying to birth, death, or temporary absence during the year. Military deployment/TDY is a temporary absence and he or she is considered to have lived in your home.
4. See Tab C for definition of a qualifying child.
5. A married child includes grandchild, stepchild, or adopted child, but the child is not a qualifying person unless you can claim an exemption for the child. If you could claim an exemption for the child, except that the child's other parent claims the exemption under the special rules for a noncustodial parent, then the child is a qualifying person.
6. A parent does not have to live with you if you paid more than half the cost of keeping up his or her main home for the entire year, but you must be able to claim an exemption for the parent.
7. Other relatives include grandparent, brother, sister, stepbrother, stepsister, half brother, half sister, stepmother, stepfather, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law and, if related by blood, uncle, aunt, nephew, or niece. You must be able to claim an exemption for any of these individuals.
8. Or child's other parent claims him or her under rules for children of divorced or separated parents.



## Filing Status

interview  
tips

Probe/Action: Ask the taxpayer:

step <b>1</b>	Were you considered married in a legal union between a man and a woman as husband and wife on December 31 of the tax year? (Answer yes if state common law rules were met or if your spouse died during the year even if you did not remarry by the end of the year.)	If <b>YES</b> , go to Step 2. If <b>NO</b> , go to Step 5.
step <b>2</b>	Do you and your spouse wish to file a joint return?	If <b>YES</b> , STOP. Your filing status is <b>married filing jointly</b> . If <b>NO</b> , go to Step 3.
step <b>3</b>	Did you have a qualifying child or any other relative whom you can claim as a dependent living in your home during the tax year?*	If <b>YES</b> , go to Step 4. If <b>NO</b> , STOP. Your filing status is <b>married filing separately</b> .
step <b>4</b>	Can you be considered unmarried? <ul style="list-style-type: none"><li>■ You file a separate return</li><li>■ You paid more than half the cost of keeping up a main home</li><li>■ Your spouse did not live in your home during the last 6 months (including temporary absences) of the tax year</li><li>■ Your home was the main home of your child, stepchild, or foster child for more than half the year</li><li>■ You must be able to claim an exemption for the child (exception—noncustodial parent correctly claims exemption)</li></ul>	If <b>YES</b> , STOP. Your filing status is <b>head of household</b> . If <b>NO</b> , STOP. Your filing status is <b>married filing separately</b> .
step <b>5</b>	Did your spouse die in 2007 or 2008?	If <b>YES</b> , go to Step 6. If <b>NO</b> , go to Step 7.
step <b>6</b>	Can you be considered a qualifying widow(er) with a dependent child? <ul style="list-style-type: none"><li>■ You were entitled to file a joint return with your spouse for the year your spouse died</li><li>■ You did not remarry before the end of this tax year</li><li>■ You have a dependent child who is a son, daughter, stepson, or stepdaughter whom you can claim as an exemption</li><li>■ You paid more than half the cost of keeping up a main home for you and that child for the entire year</li></ul>	If <b>YES</b> , STOP. Your filing status is <b>qualifying widow(er) with dependent child</b> . If <b>NO</b> , go to Step 7.
step <b>7</b>	Do you have a qualifying person for head of household filing status? <ul style="list-style-type: none"><li>■ You paid more than half the cost of keeping up a main home</li><li>■ A qualifying person* lived with you more than half the year (exception for dependent parent or kidnapped child)</li></ul>	If <b>YES</b> , STOP. Your filing status is <b>head of household</b> . If <b>NO</b> , STOP. Your filing status is <b>single</b> .

\*You cannot use head of household filing status based on any person who is your dependent only because he or she lived with you for all of 2009.